

# Detail Content of 65 Hours GST Certificate Course

## 39th Batch - Saturday and Sunday

Sat (7-10 PM) and Sunday (7-10 AM) from 27th April'24 to 10th Aug'24

S.No	Date	Topic	Duration	Detailed Coverage
<b>Module A - Basic to Advance - 35 Hours (Live)</b>				
1	Recording	GST Basics	1 Hour	Basic GST Overview How the GST Council Function Important pillar of GST Council Provision related to Indian constitution Tax treatment on ENA and Alcoholic Liquor for Human consumption Concept of cooperative federalism
2	Saturday, 27 April, 2024	Supply Part 1	3 Hours	Concept of GST Council, Number of GST Act Benefit of GST Meaning of Certain important terminology Different Type of Supply in GST What is the Taxable Event in Pre GST vs Post GST Detailed understanding of Supply (Section 7 of CGST Act) Discussion of following schedule – 1. Schedule I – Supply without Consideration 2. Schedule II – Supply of Goods/Services 3. Schedule III – Negative list
3	Sunday, 28 April, 2024	Supply Part 2	3 Hours	Composite Supply vs Mixed Supply Definition - Inward vs Outward Supply, Continuous Supply of Goods vs Services, Exempt vs Zero Rated supply Relevant Advance Ruling and Judgement on Supply
4	Saturday, 4 May, 2024	Registration	3 Hours	Requirement of Registration in GST Mandatory Registration – Section 22/24 of CGST Exemption from Registration – Section 23 of CGST Meaning of effective date of registration
5	Sunday, 5 May, 2024	Registration - part 2	1.50 Hours	Amendment and cancellation of registration Practical Exposure on how to take registration Relevant Advance Ruling and Judgement on registration Quick round of Q&A
		Composition Levy	1.50 Hours	Eligibility, Condition and Restriction for composition Levy Procedure to opt for the composition levy Input Tax Credit on switch over to composition levy Rate of taxes, Meaning of Turnover in a State or UT and its implication on Rate
6	Saturday, 11 May, 2024	Time of Supply	2 Hours	Time of Supply of Goods (Section 12 of CGST Act) along with Notification No. 40 dated 19th Oct'17 & Notification No. 66 dated 15th Oct'17 Time of Supply of Services (Section 13 of CGST Act) Time of Supply in case of change in Rate of Taxes (Section 14 of CGST Act)
		Levy and Reverse Charge- Part 1	1 Hours	Concept of Levy and Reverse Charge Difference between RCM covered in 9(3) and 9(4) Deemed Supplier u/s 9(5) List of goods covered under RCM - NN 4/2017 CT Rate
7	Sunday, 12 May, 2024	Levy and Reverse Charge- Part 2	3 Hours	Discussion on all categories of RCM u/s 9(3) of CGST Act Detail Discussion on GTA and Legal Service in details Reverse Charge on Import Transaction Reverse Charge Case Study Relevant Advance Ruling and Judgement Quick round of Q&A
8	Saturday, 18 May, 2024	Input tax credit – Part 1	3 Hours	What is the Eligibility and Condition for claiming ITC- Section 16 Time limit to claim the ITC and relevance of Debit Note Concept of Claim - Reversal – Reclaim Comparison of rule 37 and rule 37A Block ITC as per Sec 17(5) Relevant Advance Ruling and Judgement Quick round of Q&A
9	Sunday, 19 May, 2024	Input tax credit – Part 2	3 Hours	Provision of Section 17 for reversal of common ITC and meaning of Exempt Supply Reversal as per Rule 42/43 for Input, Input Service & Capital Goods Special Provision for Banking, Financial Institutions, NBFC's ITC in case of special circumstances - Sec 18 Quick Round of Q&A
10	Saturday, 25 May, 2024	Payment of Taxes	1 Hour	Payment of Taxes and restriction Electronic Credit vs Electronic Cash Ledger Transfer of cash balance between Distinct person and PMT-09
		Value of Supply	2 Hours	Value of Supply as per transaction value Section 15 Inclusion in the Transaction value Sec 15(2) of CGST Act when the Discount will be included / excluded from transaction value Sec 15(2) of CGST Act Quick Round of Q&A Circular 92, 102 and 72

11	Saturday, 1 June, 2024	Value of Supply	3 Hours	Rule 27 to Rule 31 - Valuation Rule
				Rule 32 – Margin Method
				Foreign Exchange, Air Travel Agent, LIC and Buying and Selling of Second hand goods
				Rule 33 – Pure Agent , Rule 34 and Rule 35
				Rule 33B and Rule 33C - Valuation of Online gaming
				Relevant Advance Ruling and Judgement
				Quick Round of Q&A
12	Sunday, 2 June, 2024	Place of Supply – Part 1	3 Hours	Definition of Inter State Supply –Intra State Supply
				SEZ unit vs Sec 12 = Intra/Inter State Supply
				Place of Supply of Goods – Section 10 of IGST
				Place of Supply of Goods - Import/Export,
13	Saturday, 8 June, 2024	Place of Supply – Part 2	3 Hours	Concept of Section 12 - General provision
				Place of Supply of Services when Location of Supplier and Location of recipient both are in India (Sec 12 of IGST)
				Section 13 of IGST Act à POS of Services when either the Location of Supplier or Location of recipient is out of India
				IGST Valuation Rules - Rule 3 to Rule 9
				Relevant Advance Ruling and Judgement
<b>Total</b>			<b>35 Hours</b>	Quick Round of Q&A
<b>Module B - GST Practical Return Filling and Import/Export, Refund - 18 Hours (Live)</b>				
14	Sunday, 16 June, 2024	Import/Export and Refund - Part 1	3 Hours	Import/ Export of goods vs Import of services
				Deemed Export - Sec 147 read with Notification No 48 CT
				Merchant Export and condition to make sale @.10%
				What is the condition for claiming refund – Section 54
				What is the concept of Inverted Duty Structure and Calculation as per Rule 89(5) read with Notification No 21 and Notification No 26
				When exporters are not eligible for refund
				No export /SEZ Supplies on payment of IGST
15	Saturday, 22 June, 2024	Import/Export and Refund - Part 2	2 Hours	Time limit for refund application
				Refund in case of Zero Rated Supply with LUT
				Refund in case of Zero Rated Supply on Payment of IGST
				Refund pf Intra State treated as Inter state and Rule 89(1A)
				Master Circular 125 and other relevant circular like 135 etc
				Relevant Advance Ruling and Judgement
<b>Total</b>			<b>2 Hours</b>	Quick Round of Q&A
16	Sunday, 23 June, 2024	GSTR Return Basic Concept and New QRMP Scheme and GSTR 3B	2 Hours	<b>1. Basic About GST Return</b>
				a. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return
				<b>2. New QRMP scheme of GST Return</b>
				a. What is IFF, Method of payment (Fixed Sum or Self assessment), F
				b. Opt in Facility and live how to take in GST Portal
				<b>3. GSTR 3B</b>
				GSTR 3B - Table Wise discussion
Practical Live on GST Portal				
17	Saturday, 29 June, 2024	GSTR 1 and 3B with Practical Case Study	3 Hour	GSTR 1 - Table Wise discussion
				Linking with GSTR 3B/ 9 /9C
				Most common error for each table with solution
				Practical Experience Live on GST Portal
18	Sunday, 30 June, 2024	GSTR 9 - Annual Return	3 hours	GSTR 9 - Table Wise discussion
				Linking with GSTR 3B/ 1 /9C
				Most common error for each table with solution
		GSTR 9C - Reconciliation Statement		Relevant Rules / Provision of GST linking with respective table
				Practical Experience Live on GST Portal
				GSTR 9C - Table Wise discussion
				Linking with GSTR 3B/ 1 /9
19	Saturday, 6 July, 2024	E Way Bill in GST	2 Hours	Most common error for each table with solution
				Practical Experience Live on GST Portal
				EWAY Bill provision
				Documentation requirement for EWAY Bill
				Exemption from EWAY Bill
				EWAY Bill for Gold/Jewellery
				Circular on EWay Bill for – Who will be owner
Live discussion on EWay Bill Portal				
<b>Total</b>			<b>15 Hours</b>	Penalties provision - section 129 and section 130
<b>Module C - Litigation Specific and how to Reply GST Notices - 15 Hours (Live)</b>				
20	Sunday, 14 July, 2024	Invoice, Accounts and Record and E Invoicing	3 Hours	Relevant Advance Ruling and Judgement
				Quick Round of Q&A
				Time limit for Invoicing, Content of Different type of Documents
				Continues supply of goods and Services
				Invoice in case of Special Circumstance
<b>Total</b>			<b>3 Hours</b>	Accounts and record - for Normal / Composition
<b>Total</b>			<b>3 Hours</b>	E Invoicing - Applicability, Exemptions, Circular and CBIC Flyer

				Dynamic QR Code and Circular
				Assessment under GST
				GST Audit
				Inspection, Search & Seizure in GST
21	Saturday, 20 July, 2024	Litigation / Advance Topics - Part 1	3 Hours	Summon, Access to Business Premises
				Determination of Tax Interest and Penalty - Sec 73/Sec74
				General provisions relating to determination of tax - Section 75
				Clarification on various issues relating to applicability of demand and penalty provisions
				Recovery of Taxes and provisional attachment
				Advance ruling
				Offences in GST and Power to Arrest
				GST on Job Work,
22	Sunday, 21 July, 2024	Litigation / Advance Topics - Part 2	3 Hours	Tax Collection at Source (TCS) & Tax Deduction at Source (TDS)
				Appellate Authority and GST Tribunal
				Penalties in GST
		Litigation / Advance Topics - Part 3		Proper Officer and other concept in GST
				Discussion on various Principal (from Indian Constitution/ ) and <b>drafting the reply to GST Notice</b>
23	Saturday, 3 August, 2024	Drafting Reply	3 Hours	1st Discussion of GST Notice on Input Tax Credit having discrepancies on
				1) GSTR 2A vs GSTR 3B,
				2) Penalties u/s 74,
				3) Penalty u/s 125 for GSTR 3B Penalties
				1. Accounting Entry to be passed for different transactions
				2. GST Portal Overview -
				A. User Sservices,
				B. Refund,
				C. Notices, Additional Notices,
				D. Features for URP,
				E. HSN / SAC Code,
				F. ITC Control Charts
				G. Matching Reports and other features.
24	Saturday, 10 August, 2024	Accounting Entry and GST Portal Overview	3 Hours	
		<b>Total</b>	<b>15 Hours</b>	
<b>Exam Preparation</b>				
1	Sunday, 25 August, 2024	Time 10 AM to 12 Noon	2 Hours	Test - First Attempt (1st Sunday after the 15 days of completion of Batch)
2	Sunday, 1 September, 2024	Time 10 AM to 12 Noon	2 Hours	Test - First Attempt - 2nd chance (Next Sunday after first Attempt)